

IN THE CLAIMS

Please amend the claims as follows:

Claims 1-31 (Canceled).

Claim 32 (New): A magnetoresistive device, comprising:

a magnetization pinned layer with a magnetization direction substantially pinned to one direction;

a magnetization free layer with a magnetization direction that changes in accordance with an external magnetic field;

a nonmagnetic intermediate layer formed between the magnetization pinned layer and the magnetization free layer; and

electrodes configured to allow a sense current to flow in a direction substantially perpendicular to a plane of a stack including the magnetization pinned layer, the nonmagnetic intermediate layer, and the magnetization free layer, wherein

at least one of the magnetization pinned layer and the magnetization free layer comprising a ferromagnetic layer, the ferromagnetic layer being substantially formed of an alloy represented by formula (A) given below:



where  $0\% \leq a \leq 80\%$ , and

the alloy having a body-centered cubic crystal structure.

Claim 33 (New): The magnetoresistive device according to claim 32, wherein the at least one of the magnetization pinned layer and the magnetization free layer comprises a laminate structure comprising a plurality of the ferromagnetic layers and an insert layer

formed between the plurality of the ferromagnetic layers, the insert layer is formed of at least one element selected from the group consisting of Cr, V, Ta, Nb, Sc, Ti, Mn, Cu, Zn, Ga, Ge, Zr, Hf, Y, Tc, Re, Ru, Rh, Ir, Pd, Pt, Ag, Au, B, Al, In, C, Si, Sn, Ca, Sr, Ba, O, N and F, and having a thickness between 0.03 nm and 1 nm.

Claim 34 (New): A magnetic head comprising the magnetoresistive device according to claim 32.

Claim 35 (New): A magnetic recording-reproducing apparatus comprising a magnetic recording medium, and the magnetoresistive device according to claim 32.

Claim 36 (New): The magnetoresistive device according to claim 32, the stack further comprising an antiferromagnetic layer arranged on the magnetization pinned layer.

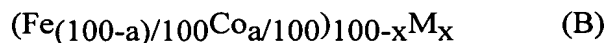
Claim 37 (New): The magnetoresistive device according to claim 32, wherein one of the electrodes is a lower electrode and another electrode is an upper electrode, the lower electrode and the upper electrode being arranged under and over the stack, respectively, and the stack including the antiferromagnetic layer, the magnetization pinned layer, the nonmagnetic intermediate layer and the magnetization free layer.

Claim 38 (New): The magnetoresistive device according to claim 33, wherein the insert layer comprises at least one of Zn, Ti, Mn, Cu, Hf, Ga, Ge and Zr.

Claim 39 (New): The magnetoresistive device according to claim 32, wherein a thickness of the magnetization pinned layer is from 0.5 nm to 3.5 nm.

Claim 40 (New): The magnetoresistive device according to claim 32, wherein both the magnetization pinned layer and the magnetization free layer comprise the ferromagnetic layer substantially formed of the alloy represented by the formula (A).

Claim 41 (New): A magnetoresistive device, comprising:  
a magnetization pinned layer with a magnetization direction substantially pinned to one direction;  
a magnetization free layer with a magnetization direction that changes in accordance with an external magnetic field;  
a nonmagnetic intermediate layer formed between the magnetization pinned layer and the magnetization free layer; and  
electrodes configured to allow a sense current to flow in a direction substantially perpendicular to a plane of a stack including the magnetization pinned layer, the nonmagnetic intermediate layer, and the magnetization free layer, wherein  
at least one of the magnetization pinned layer and the magnetization free layer comprises a ferromagnetic layer, the ferromagnetic layer being substantially formed of an alloy represented by formula (B) given below:



where  $0\% \leq a \leq 80\%$ ,  $0.1\% \leq x \leq 20\%$ , and M is at least one element selected from the group consisting of Mn, Cu, Re, Ru, Pd, Pt, Ag, Au and Al, and  
the alloy having a body-centered cubic crystal structure.

Claim 42 (New): The magnetoresistive device according to claim 41, wherein the at least one of the magnetization pinned layer and the magnetization free layer comprises a laminate structure comprising a plurality of the ferromagnetic layers and an insert layer formed between the plurality of the ferromagnetic layers, the insert layer is formed of at least one element selected from the group consisting of Cr, V, Ta, Nb, Sc, Ti, Mn, Cu, Zn, Ga, Ge, Zr, Hf, Y, Tc, Re, Ru, Rh, Ir, Pd, Pt, Ag, Au, B, Al, In, C, Si, Sn, Ca, Sr, Ba, O, N and F, and having a thickness between 0.03 nm and 1 nm.

Claim 43 (New): A magnetic head comprising the magnetoresistive device according to claim 41.

Claim 44 (New): A magnetic recording-reproducing apparatus comprising a magnetic recording medium, and the magnetoresistive device according to claim 41.

Claim 45 (New): The magnetoresistive device according to claim 41, the stack further comprising an antiferromagnetic layer arranged on the magnetization pinned layer.

Claim 46 (New): The magnetoresistive device according to claim 41, wherein one of the electrodes is a lower electrode and another electrode is an upper electrode, the lower electrode and the upper electrode being arranged under and over the stack, respectively, and the stack including the antiferromagnetic layer, the magnetization pinned layer, the nonmagnetic intermediate layer, and the magnetization free layer.

Claim 47 (New): The magnetoresistive device according to claim 42, wherein the insert layer comprises at least one of Zn, Ti, Mn, Cu, Hf, Ga, Ge and Zr.

Claim 48 (New): The magnetoresistive device according to claim 41, wherein a thickness of the magnetization pinned layer is from 0.5 nm to 3.5 nm.

Claim 49 (New): The magnetoresistive device according to claim 41, wherein both the magnetization pinned layer and the magnetization free layer comprise the ferromagnetic layer substantially formed of the alloy represented by the formula (B).